

Internal Revenue Service
Appeals Office M/S 55203
5045 E Butler Ave
Fresno, CA 93727-5136

Date: **NOV 21 2019**

Taylor Amarel
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Somerville, MA 02144-2516

Department of the Treasury

Person to Contact:

Diane Ambriz
Employee ID
Number: 1000157666
Tel: (559) 500-7062
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Refer Reply to:

AP:CO:FRC:DMA

In Re:

Freedom of Information Act

Disclosure Case Number(s):

F19261-0064

Tax Period(s) Ended:

2016 - Present

Dear Sirs:

This letter is in response to your appeals request dated September 25, 2019 for Freedom of Information Act (FOIA) information. According to your letter you are appealing the response of September 19, 2019 from the Disclosure Specialist of your request for information dated September 11, 2019.

You requested all emails sent to, from, or copied to milagros.reyes@ci.irs.gov, from January 1, 2016 to present day, containing at least one of the following non-case sensitive key-strings: "big data", "surveillance", "machine learning", "CCTV", or "automated intelligence".

The Disclosure Specialist responded to you stating the scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party and to be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. The Disclosure Specialist stated; Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question.

The Disclosure Specialist stated when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. Your request was closed as

imperfect with no further action and you were requested to send the proper authorization information.

You appealed the Disclosure Specialist's response stating if some of the search words match with emails that contain personal data, you should only redact the personal information but legally you are not allowed to withhold all the documents.

We have reviewed the response of the Disclosure Specialist and have determined that the response was appropriate. The Appeals office responsibility concerning the appeal of FOIA cases is limited to a de novo review.

We concur with the Disclosure Specialist determination explaining to you that you needed to furnish a properly executed power of attorney, a Privacy Act consent or tax information authorization to obtain the information requested per Internal Revenue Code (IRC) § 6103. Without the proper authorization your request was incomplete and not processed.

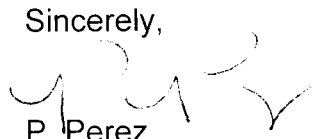
As part of the 2007 FOIA amendments, the Office of Government Information Services (OGIS) was created to offer mediation services to resolve disputes between FOIA requesters and the Office of Disclosure as a non-exclusive alternative to litigation. The Office of Appeals is not a part of this mediation process. Using OGIS services does not affect your right to pursue litigation. If you are requesting access to your own records (which is considered a Privacy Act request), you should know that OGIS does not have the authority to handle requests made under the Privacy Act of 1974. If you disagree with the Appeals determination and wish to pursue mediation, you may contact OGIS in any of the following ways:

Office of Government Information Services
National Archives and Records Administration
Room 2510
8601 Adelphi Road
College Park, MD 20740-6001
Email: ogis@nara.gov
Telephone: 301-837-1996
Facsimile: 301-837-0348
Toll-free: 1-877-684-6448

The FOIA requires us to advise you of the judicial remedies granted in the Act. You may file a complaint in the United States District Court for the District in

which you reside, or have your principal place of business, or in which the agency records are located, or in the District of Columbia.

Sincerely,

A handwritten signature in black ink, appearing to be 'P. Perez', written over a faint horizontal line.

P. Perez
Appeals Team Manager